

**UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION II
290 BROADWAY
NEW YORK, NY 10007**

July 14, 1999

VIA FACSIMILE

ISP Environmental Services Inc.
c/o Sharon Weiner, Esq.
Wolff & Samson
280 Corporate Center
5 Becker Farm Road
Roseland, NJ 07068-1776
Fax: 973-740-1407

Re: LCP Chemicals Inc. Superfund Site
Linden, Union County, N.J.
EPA Order Index No. II-CERCLA-02-99-2015

Dear Ms. Weiner:

The Financial Management Branch at EPA requires the following information in connection with your self-guarantee:

1. Current rating for the most recent bond issuance, in accordance with 264.143(ii) A. *110 CFR 8*
2. A copy of the Certified Public Accountant's Report on the review of the financial statements for the period ending December 31, 1998, in accordance with 264.143(3)(ii).
3. A special report from the Certified Public Accountant stating that : (A) the data per the letter from the chief financial officer was compared with the Dec. 31, 1998 financial statements, no exceptions noted and (B) no matters have come to the attention of the Certified Public Accountant which would lead to the adjustment of the specified data, in accordance with 264.143(3)(iii).

Please submit the above information as soon as possible so that your documents in connection with self-guarantee can be processed.

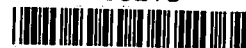
I may be reached at (212) 637-3148. My fax number is 212-637-3096.

Sincerely,



Muthu S. Sundram, Esq.
Assistant Regional Counsel
New Jersey Superfund Branch

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